



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5

77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

US EPA RECORDS CENTER REGION 5



435062

REPLY TO THE ATTENTION OF

APR 25 2012

SC-5J

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Norwood Industries, Inc.
c/o Walter J. Skotynsky
Attorney at Law
1018 Adams Street
Toledo, Ohio 43604

Re: Request for Information Pursuant to Section 104 of CERCLA for
Norwood Industries-Norwood Avenue Site in Toledo, Lucas County, Ohio
Site Spill Identification Number: B5PA

Dear Mr. Skotynsky:

This letter seeks your client's cooperation in providing information and documents relating to the contamination of the Norwood Industries-Norwood Avenue Superfund site at 1678 Norwood Avenue in Toledo, Ohio (Site). The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, 42 U.S.C. §§ 9601-9675, commonly referred to as "CERCLA" and "Superfund", gives the United States Environmental Protection Agency the authority to, among other things: (1) assess contaminated sites, (2) determine the threats to human health and the environment posed by each site and (3) clean up those sites in the order of the relative threats posed by each.

EPA has completed a response action to address the release or threat of release of hazardous substances, pollutants or contaminants at the Site. EPA used public funds to perform the Site cleanup. At this time, EPA is investigating activities, materials and parties that contributed to contamination at the Site and believes that your client might have information which may assist the agency in its efforts.

We encourage you to give this matter your immediate attention and request that your client provide a complete and truthful response to this Information Request and enclosed questions (Enclosure B) within thirty (30) calendar days of your receipt of this letter.

Under Section 104(e)(2) of CERCLA, 42 U.S.C. § 9604(e)(2), EPA has broad information gathering authority which allows EPA to require persons to furnish information or documents relating to:

(A) The identification, nature and quantity of materials which have been or are generated, treated, stored or disposed of at a vessel or facility or transported to a vessel or facility.

(B) The nature or extent of a release or threatened release of a hazardous substance or pollutant or contaminant at or from a vessel or facility.

(C) Information relating to the ability of a person to pay for or to perform a cleanup.

While EPA seeks your client's cooperation in this investigation, compliance with the Information Request is required by law. Please note that false, fictitious or fraudulent statements or representations may subject your client to civil or criminal penalties under federal law.

Some of the information EPA is requesting may be considered by you to be confidential. Please be aware that you may not withhold the information upon that basis. If you wish EPA to treat the information confidentially, you must advise EPA of that fact by following the procedures outlined in Enclosure A, including the requirement for supporting your claim for confidentiality.

If you have information about other parties who may have information which may assist the Agency in its investigation of the Site or may be responsible for the contamination at the Site, that information should be submitted within the time frame noted above.

This Information Request is not subject to the approval requirements of the Paperwork Reduction Act of 1995, 44 U.S.C. § 3501 *et seq.*

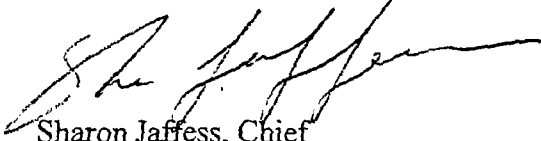
Instructions on how to respond to the questions in Enclosure B to this document are described in Enclosure A. Your response to this Information Request should be mailed to:

Debbie Keating
U.S. Environmental Protection Agency
Superfund Division
Enforcement and Compliance Assurance Branch
Enforcement Services Section 1, SE-5J
77 West Jackson Boulevard
Chicago, Illinois 60604-3590

If you have additional questions about the history of the Site, the nature of the environmental conditions at the Site or the status of cleanup activities, please contact Jon Gulch, On-Scene Coordinator at 734-692-7686 or James Morris, Associate Regional Counsel at 312-886-6632. However, if you have specific questions about the Information Request, please contact Debbie Keating, Enforcement Specialist, at 312-353-7632.

We appreciate and look forward to your prompt response to this Information Request.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sharon Jaffess', with a long horizontal flourish extending to the right.

Sharon Jaffess, Chief
Enforcement and Compliance Assurance Branch

Enclosures

Enclosure A
Information Request
to Norwood Industries, Inc.

Instructions

1. Answer Every Question Completely. A separate response must be made to each of the questions set forth in this Information Request. For each question contained in this letter, if information responsive to this Information Request is not in your possession, custody or control, please identify the person(s) from whom such information may be obtained.
2. Number Each Answer. Precede each answer with the corresponding number of the question and the subpart to which it responds.
3. Provide the Best Information Available. Provide responses to the best of Respondent's ability, even if the information sought was never put down in writing or if the written documents are no longer available. You should seek out responsive information from current and former employees/agents. Submission of cursory responses when other responsive information is available to the Respondent will be considered non-compliance with this Information Request.
4. Identify Sources of Answer. For each question, identify (see Definitions) all the persons and documents that you relied on in producing your answer.
5. Continuing Obligation to Provide/Correct Information. If additional information or documents responsive to this Request become known or available to you after you respond to this Request, EPA hereby requests pursuant to Section 104(e) of CERCLA that you supplement your response to EPA.
6. Confidential Information. The information requested herein must be provided even though you may contend that it includes confidential information or trade secrets. You may assert a confidentiality claim covering part or all of the information requested, pursuant to Sections 104(e)(7)(E) and (F) of CERCLA, 42 U.S.C. §§ 9604(e)(7)(E) and (F), and Section 3007(b) of the Resource Conservation and Recovery Act (RCRA), 42 U.S.C. § 6927(b), and 40 C.F.R. § 2.203(b).

If you make a claim of confidentiality for any of the information you submit to EPA, you must prove that claim. For each document or response you claim confidential, you must separately address the following points:

- a) the portions of the information alleged to be entitled to confidential treatment;
- b) the period of time for which confidential treatment is desired (e.g., until a certain date, until the occurrence of a specific event or permanently);

c) measures taken by you to guard against the undesired disclosure of the information to others;

d) the extent to which the information has been disclosed to others and the precautions taken in connection therewith;

e) pertinent confidentiality determinations, if any, by EPA or other federal agencies, and a copy of any such determinations or reference to them, if available; and

f) whether you assert that disclosure of the information would likely result in substantial harmful effects on your business' competitive position, and if so, what those harmful effects would be, why they should be viewed as substantial and an explanation of the causal relationship between disclosure and such harmful effects.

To make a confidentiality claim, please stamp or type "confidential" on all confidential responses and any related confidential documents. Confidential portions of otherwise non-confidential documents should be clearly identified. You should indicate a date, if any, after which the information need no longer be treated as confidential. Please submit your response so that all non-confidential information, including any redacted versions of documents, is in one envelope and all materials for which you desire confidential treatment are in another envelope.

All confidentiality claims are subject to EPA's verification. It is important that you satisfactorily show that you have taken reasonable measures to protect the confidentiality of the information and that you intend to continue to do so, and that it is not and has not been obtainable by legitimate means without your consent. Information covered by such claim will be disclosed by EPA only to the extent permitted by Section 104(e) of CERCLA. If no such claim accompanies the information when it is received by EPA, then it may be made available to the public by EPA without further notice to you.

7. Disclosure to EPA Contractor. Information which you submit in response to this Information Request may be disclosed by EPA to authorized representatives of the United States, pursuant to 40 C.F.R. § 2.310(h), even if you assert that all or part of it is confidential business information. Please be advised that EPA may disclose all responses to this Information Request to one or more of its private contractors for the purpose of organizing and/or analyzing the information contained in the responses to this Information Request. If you are submitting information which you assert is entitled to treatment as confidential business information, you may comment on this intended disclosure within thirty (30) calendar days of receiving this Information Request.

8. Personal Privacy Information. Personnel and medical files, and similar files, the disclosure of which to the general public may constitute an invasion of privacy, should be segregated from your responses, included on separate sheet(s) and marked as "Personal Privacy Information."

9. Objections to Questions. If you have objections to some or all the questions within the Information Request letter, you are still required to respond to each of the questions.

Definitions

The following definitions shall apply to the following words as they appear in this Information Request.

1. The term "**arrangement**" means every separate contract or other agreement between two or more persons, whether written or oral.
2. The term "**documents**" includes any written, recorded, computer-generated or visually or aurally reproduced material of any kind in any medium in your possession, custody or control, or known by you to exist, including originals, all prior drafts, and all non-identical copies.
3. The term "**hazardous substance**" shall have the same definition as that contained in Section 101(14) of CERCLA, and includes any mixtures of such hazardous substances with any other substances, including mixtures of hazardous substances with petroleum products or other nonhazardous substances.
4. The term "**identify**" means, with respect to a natural person, to set forth: (a) the person's full name; (b) present or last known business and home addresses and telephone numbers; (c) present or last known employer (include full name and address) with title, position or business.
5. With respect to a corporation, partnership or other business entity (including a sole proprietorship), the term "**identify**" means to provide its full name, address and affiliation with the individual and/or company to whom/which this request is addressed.
6. The term "**material**" or "**materials**" shall mean any and all objects, goods, substances or matter of any kind, including but not limited to wastes.
7. The term "**person**" shall include any individual, firm, unincorporated association, partnership, corporation, trust or other entity.
8. The term "**pollutant or contaminant**" shall include, but not be limited to, any element, substance, compound or mixture, including disease-causing agents, which after release into the environment will or may reasonably be anticipated to cause death, disease, behavioral abnormalities, cancer, genetic mutation, physiological malfunctions (including malfunctions in reproduction) or physical deformations; except that the term "pollutant or contaminant" shall not include petroleum.
9. The term "**real estate**" shall mean and include, but not be limited to the following: land, buildings, a house, dwelling place, condominium, cooperative apartment, office or commercial building, including those located outside the United States.

10. The term "**release**" shall mean any spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, dumping or disposing into the environment, including the abandonment or discharging of barrels, containers and other closed receptacles containing any hazardous substance or pollutant or contaminant.

11. The term "**Site**" shall mean the Norwood Industries-Norwood Avenue Superfund site located at 1678 Norwood Avenue in Toledo, Ohio.

12. The term "**waste**" or "**wastes**" shall mean and include trash, garbage, refuse, by-products, solid waste, hazardous waste, hazardous substances and pollutants or contaminants, whether solid, liquid or sludge, including but not limited to containers for temporary or permanent holding of such wastes.

13. The term "**period under review**" shall mean the federal income tax years 2008, 2009, 2010 and 2011 (if it has been filed) and Norwood Industries, Inc.'s coinciding fiscal years.

14. The term "**you**" or "**Respondent**" shall mean Norwood Industries, Inc. The term "you" also includes any officer, managers, employees, contractors, trustees, successors, assigns and agents of Norwood Industries, Inc.

Enclosure B
Requests

1. Identify all persons consulted in the preparation of the answers to these Information Requests.
2. Identify all documents consulted, examined or referred to in the preparation of the answers to these Requests, and provide copies of all such documents.
3. If you have reason to believe that there may be persons able to provide a more detailed or complete response to any Information Request or who may be able to provide additional responsive documents, identify such persons.
4. Identify the acts or omissions of any persons, other than employees, contractors or agents of Norwood Industries, Inc., that may have caused the release or threat of release of hazardous substances, pollutants or contaminants and/or damages as a result.
5. Provide a copy of the Articles of Incorporation and By-Laws of Norwood Industries, Inc. If the Respondent is a partnership, provide copies of the Partnership Agreement. If the Respondent is a trust, provide all relevant agreements and documents that support this claim.
6. State the dates during which Norwood Industries, Inc. owned, operated or leased the Site and provide copies of all documents evidencing or relating to such ownership, operation or lease arrangement (e.g., deeds, leases, etc.).
7. If Norwood Industries, Inc. is claiming an inability to pay, provide a substantive statement of that claim with supporting information that explains the specific reason(s) for that claim.
8. Identify all of Norwood Industries Inc.'s current assets and liabilities and the persons who currently own or are responsible for such assets and liabilities.
9. Provide a list of any investments that the corporation may own. For example, any ownership in stock should list corporate name, number of shares owned and price at a current specific date. Ownership of real estate should itemize property location, type of property (land, office building, factory, etc.), size of property, purchase price and current market valuation. These schedules should agree with financial statement presentations.
10. Beginning with the Norwood Industries, Inc.'s largest shareholder, provide the names of those shareholders who hold the first eighty percent (80%) of the company's voting stock. For each stockholder named, indicate the number of shares held and the respective dollar value.

11. Provide signed copies of all income tax returns sent to the U.S. Internal Revenue Service by Norwood Industries, Inc. for the years 2008, 2009, 2010 and 2011 (if it has been filed), including all schedules, attachments and filed amendments, if any. If an amended return was filed with the U.S. Internal Revenue Service, provide copies of all correspondence between the Respondent and the U.S. Internal Revenue Service that is related to the review and filing the amended return.

12. Complete and return IRS form 4506-T, signed by an authorized company officer.

13. Provide true and complete copies of Norwood Industries, Inc.'s annual financial statements including, but not limited to, income statements, balance sheets, cash flow statements and depreciation schedules. The fiscal years should coincide with the tax return years listed in request number 11.

i. Please note that any annual financial statements provided should have been completed by an outside Certified Public Accountant. In order of preference this would be an audit, a review or a compilation. Include all attached notes for the audit, review or compilation. If an outside Certified Public Accountant does not prepare these financial statements, provide the company-generated annual financial statements. If final financial statements are not yet ready for a just-completed fiscal year, provide a draft copy. Also, please state the reasons that audited financial statements are not available.

ii. If more than three months have elapsed from the end of Norwood Industries Inc.'s most recently completed fiscal year, please provide year-to-date financial statements through the end of the most recent prior month. At a minimum, provide the income statement, balance sheet and cash flow statement. If no tax return has been completed for the most recent tax year, financial statements for that year should be included.

iii. Indicate if any substantive changes occurred with respect to any notes contained in the most recent annual financial statement.

14. For the same years as the request for copies of federal tax returns, provide the names of senior company officers and each officer's total annual remuneration (that is salary, bonus, options, perquisites) for each of the years noted.

15. Provide a statement with relevant details as to whether Norwood Industries, Inc. is currently, or anticipates, being a party to any litigation that has not been noted in the most recent financial statement and that could affect the company's financial situation.

16. Provide a statement with relevant details as to whether Norwood Industries, Inc. is currently, or anticipates, receiving or paying a financial settlement that has not been noted in the most recent financial statement.

17. For the period under review indicate whether Norwood Industries, Inc. was controlled or controlled, or was/is affiliated with, any other company or entity, domestic or foreign. For each company or entity, provide the name, address, telephone number, email address, type of affiliation (for example, subsidiary, parent, etc.), names of senior officers and board of directors.

Form **4506-T**

(Rev. January 2008)

Department of the Treasury
Internal Revenue Service**Request for Transcript of Tax Return**

► Do not sign this form unless all applicable lines have been completed.
Read the instructions on page 2.

► Request may be rejected if the form is incomplete, illegible, or any required line was blank at the time of signature.

OMB No. 1545-1872

Tip: Use Form 4506-T to order a transcript or other return information, free of charge. See the product list below. You can also call 1-800-829-1040 to order a transcript. If you need a copy of your return, use Form 4506, Request for Copy of Tax Return. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return	2b Second social security number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code	
4 Previous address shown on the last return filed if different from line 3	

5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax information.

Caution: DO NOT SIGN this form if a third party requires you to complete Form 4506-T, and lines 6 and 9 are blank.

6 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ► _____

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☐

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days ☐

c Record of Account, which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☐

7 Verification of Nonfiling, which is proof from the IRS that you did not file a return for the year. Most requests will be processed within 10 business days ☐

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2006, filed in 2007, will not be available from the IRS until 2008. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days ☐

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

____/____/____ ____/____/____ ____/____/____ ____/____/____

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer.

**Sign
Here**

Signature (see instructions)

Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature

Date

Telephone number of taxpayer on
line 1a or 2a

()

General Instructions

Purpose of form. Use Form 4506-T to request tax return information. You can also designate a third party to receive the information. See line 5.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different RAVS teams, send your request to the team based on the address of your most recent return.

Note. You can also call 1-800-829-1040 to request a transcript or get more information.

Chart for individual transcripts (Form 1040 series and Form W-2)

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	RAIVS Team Stop 679 Andover, MA 05501 978-247-9255
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362 770-455-2335
Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301 512-460-2272
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888 559-456-5876
Arkansas, Connecticut, Illinois, Indiana, Michigan, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia	RAIVS Team Stop 6705-B41 Kansas City, MO 64999 816-292-6102

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 801-620-6922
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 859-669-3592

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 60 days of the date signed by the taxpayer or it will be rejected.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See Internal Revenue Code section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. Sections 6103 and 6109 require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.